

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

**PURDUE PHARMA L.P., et al.,

Debtors.¹**

Chapter 11

Case No. 19-23649

(Jointly Administered)

**FIFTH MONTHLY FEE STATEMENT OF GRANT THORNTON LLP FOR:
(I) ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES
INCURRED FOR RETENTION AS CONSULTANTS TO DEBTORS FOR THE PERIOD
JANUARY 1, 2022 TO JANUARY 31, 2022; AND (II) PAYMENT OF ACCRUED BUT
UNPAID INVOICES FOR SERVICES PERFORMED IN THE ORDINARY COURSE OF
DEBTORS' BUSINESS THROUGH JANUARY 31, 2022**

Name of Applicant:

Grant Thornton LLP (“**Grant Thornton**”)

**Authorized to Provide Professional
Services to:**

Debtors

Date of Retention:

April 28, 2021 (*nunc pro tunc* to January 20, 2021)
for Tax Consulting Services and **September 28,
2021** for Employee Tax Analysis and Valuation
Services (effective September 1, 2021), all of which
are services provided to Debtors by Grant Thornton
in connection with the Plan (as further identified and
defined below, the “**Plan Services**”)

¹ The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P., Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

Period for Which Compensation and Reimbursement is Sought (“Fee Period”):

For the Plan Services: January 1, 2022 through January 31, 2022

For OCB Tax Services (as defined below):
Accrued but unpaid invoices for services performed in the ordinary course of Debtors’ business through January 31, 2022

Amount of Compensation Sought as Actual, Reasonable and Necessary for Plan Services:

\$45,809.00

Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary for Plan Services:

\$2,777.50

Amount of Compensation Sought as Actual, Reasonable and Necessary for Tax Services Provided to the Debtors in the Ordinary Course of Business (as further identified and defined below, the “OCB Tax Services”):

\$6,747.00

Total Compensation (80%) and Expenses (100%) for Plan Services, Plus Total Compensation (100%) for OCB Tax Services Requested in this Fifth MFS:

\$46,171.70

INTRODUCTION

Pursuant to sections 327, 330 and 331 of chapter 11 of title 11 of the United States Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure, Rule 2016-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York, the *Order Authorizing the Retention and Employment of Grant Thornton LLP as Tax Restructuring Consultants for the Debtors Nunc Pro Tunc to January 20, 2021* [Docket No. 2760] (the “**Retention Order**”), the “*Order Authorizing the Supplemental Retention and Employment of Grant Thornton LLP by the Debtors for Tax Analysis and Valuation Services Effective September 1, 2021* [Docket No. 3831] (the “**Supplemental Retention Order**”), and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained*

Professionals, dated November 21, 2019 [Docket No. 529] (the “**Interim Compensation Order**”), Grant Thornton submits this *Fifth Monthly Fee Statement of Grant Thornton LLP for: (I) Allowance of Compensation and Reimbursement of Expenses Incurred for Retention as Consultants to Debtors for the Period January 1, 2022 to January 31, 2022; and (II) Payment of Accrued But Unpaid Invoices for Services Performed in the Ordinary Course of Debtors’ Business Through January 31, 2022* (this “**Fifth MFS**”).

SUMMARY OF SERVICES PROVIDED AND GRANT THORNTON’S RETENTION

A. Services Provided by Grant Thornton in the Ordinary Course of the Debtors’ Business Unrelated to the Bankruptcy Case

1. Prior to September 15, 2019 (the “**Petition Date**”), the Debtors engaged Grant Thornton to provide tax-related services pursuant to the terms and conditions of that certain master agreement, dated June 1, 2018 (the “**MSA**”), and other related statements of work executed in connection therewith.

2. As previously disclosed in the Retention Order, the Debtors retained Grant Thornton after the Petition Date to continue to provide certain tax-related services to assist the Debtors in the ordinary course of their business operations (the “**OCB Tax Services**”), which work consisted of the following services:

- a. Sales and Use Tax Compliance Services: On August 11, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Sales and Use Tax Return Preparation Services*, pursuant to which Grant Thornton was retained to assist the Debtors with the generation of sales, use and other transactional tax returns by providing tax return compliance services. That August 11, 2020 statement of work was subsequently replaced and superseded

by that certain *Statement of Work for Sales and Use Tax Return Preparation Services*, dated March 2, 2021.

- b. 2020 and 2021 Tax Preparation Services: On December 7, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Tax Compliance Services*, pursuant to which Grant Thornton was retained to prepare the Debtors' federal and state tax returns, including extension calculations and estimated tax payments, for the 2020 taxable year, which work has been completed. On January 20, 2022, the Debtors and Grant Thornton entered into that certain *Statement of Work for Tax Compliance Services*, pursuant to which Grant Thornton was retained to prepare the Debtors' federal and state tax returns, including extension calculations and estimated tax payments, for the 2021 taxable year.
- c. Global Mobility Services: On June 18, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Global Mobility Services*, pursuant to which Grant Thornton was retained to provide tax compliance and consulting services for disclosures, review and execution related to United States and United Kingdom tax returns for the years 2015 through 2019. Such services included, among other things: (i) discovery of over-reporting of income; (ii) consultation on the approach to amendments; (iii) preparation of adjusted compensation figures for necessary years; (iv) preparation of tax equalization settlements for necessary years; (v) discussions on processes and filings with the Debtors and David Lundie; and (vi) assistance with responses to IRS and HMRC notices. On April 15, 2021, the Debtors and Grant Thornton

entered into that certain *Statement of Work for GMS Compliance Services*, pursuant to which Grant Thornton's engagement to provide Global Mobility Services was extended to the 2020 and 2021 tax years.

3. Because the OCB Tax Services were being provided in the ordinary course of the Debtors' business and were unrelated to the administration of the bankruptcy cases, Grant Thornton understood that it was not necessary for it to be retained in these bankruptcy cases and that payment on account of such OCB Tax Services would be paid consistent with past practices and in the ordinary course of the Debtors' ongoing business operations. Thus, prior to approval of Grant Thornton's retention with respect to the Plan Services (as further described below), the OCB Tax Services, including the billing and payment process, were not subject to the Interim Compensation Order or other fee procedures applicable to professionals retained in these bankruptcy cases.

**B. Services for Which Grant Thornton was Subsequently Retained by Debtors
Directly Relating to the Debtors' Plan Confirmation Efforts**

4. In January 2021, the Debtors requested that Grant Thornton provide additional tax structuring services that directly related to the development of the Debtors' chapter 11 plan of reorganization in these bankruptcy cases (the "**Plan**"), including certain complicated tax related implications of the new entity ("**Newco**") anticipated to be created in the bankruptcy reorganization. As a result of this requested expansion in the scope of work being provided, on or about January 20, 2021, Grant Thornton and the Debtors entered into that certain *Statement of Work for Tax Structuring Services* (the "**Tax Structuring Plan-Related SOW**").

5. On April 13, 2021, the Debtors filed the *Application of Debtors for Authority to Retain and Employ Grant Thornton LLP as Tax Structuring Consultants to the Debtors Nunc Pro*

Tunc to January 20, 2021 [Docket No. 2636], and the Court entered the Retention Order on April 28, 2021.

6. In August 2021, the Debtors requested that Grant Thornton further expand the scope of its retention and provide additional services related to their Plan confirmation efforts. Specifically, the Debtors and Grant Thornton entered into the *Statement of Work for Advisory Services*, dated August 25, 2021 (the “**Valuation Services Plan-Related SOW**”), pursuant to which Grant Thornton was retained, subject to Court approval, to provide valuation advisory services to the Debtors relating to the Plan and the formation of the Newco as provided therein. The Debtors and Grant Thornton also entered into the *Statement of Work for Employment Tax Services & State Corporate Income/Franchise Tax Nexus Analysis Services*, dated August 26, 2021 (the “**Tax Analysis Plan-Related SOW**”), pursuant to which Grant Thornton was retained, subject to Court approval, to provide tax analysis for certain employment and other tax issues relating to the Plan and formation of the Newco as provided therein.

7. On September 10, 2021, the Debtors filed the *Application of Debtors for Authority to Supplement Retention and Employment of Grant Thornton LLP for Tax Analysis and Valuation Services Effective September 1, 2021* [Docket No. 3761], and the Court entered the Supplemental Retention Order on September 28, 2021.

8. Pursuant to the Retention Order and the Supplemental Retention Order, compensation and reimbursement for the services provided under the Tax Structuring Plan-Related SOW, the Valuation Services Plan-Related SOW and the Tax Analysis Plan-Related SOW (collectively, the “**Plan Services**”) are subject to, and must be in compliance with, the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other

applicable procedures and orders of the Court for allowance of monthly, interim and final fee applications.

SUMMARY OF REQUESTED COMPENSATION FOR THE FEE PERIOD

9. By this Fifth MFS, Grant Thornton seeks compensation and reimbursement of expenses in the total amount of \$46,171.70, which is composed of:

- a. Compensation and Reimbursement for Plan Services: Compensation and reimbursement of expenses in the total amount of \$39,424.70 on account of: (i) compensation in the amount of \$36,647.20, representing 80% of the total amount of reasonable compensation for actual, necessary Plan Services that Grant Thornton incurred during the Fee Period in the amount of \$45,809.00; plus (ii) reimbursement in the amount of \$2,777.50, representing 100% of the total amount of actual, reasonable and necessary expenses incurred by Grant Thornton during the Fee Period.
- b. Compensation for OCB Tax Services: Compensation in the total amount of \$6,747.00, representing 100% of the total amount of reasonable compensation for actual, necessary OCB Tax Services that Grant Thornton has incurred during the Fee Period. Because of Grant Thornton's retention in these bankruptcy cases by order entered April 28, 2021, out of an abundance of caution and for purposes of full disclosure, Grant Thornton is including in this Fifth MFS the outstanding amount owed in the ordinary course of business for which payment has not yet been made relating to the OCB Tax Services.

ITEMIZATION OF SERVICES RENDERED AND DISBURSEMENTS INCURRED

10. Attached hereto as **Exhibit A** is a chart of the number of hours expended and fees incurred (on an aggregate basis) by Grant Thornton consultants during the Fee Period with respect to each project category billed to the Plan Services. As reflected in **Exhibit A**, Grant Thornton consultants expended a total of 86.5 hours and incurred \$45,809.00 in fees during the Fee Period in connection with the Plan Services. Pursuant to this Fifth MFS, Grant Thornton seeks reimbursement for 80% of such fees, totaling \$36,647.20.

11. Attached hereto as **Exhibit B** is a chart of Grant Thornton consultants that billed time to the Plan Services, including the standard hourly rate for each consultant who rendered Plan Services to the Debtors in connection with these chapter 11 cases during the Fee Period, and the title, hourly rate, aggregate hours worked and the amount of fees earned by each consultant. The blended hourly billing rate of consultants for all Plan Services (including hours spent on fixed fee matters) provided during the Fee Period is \$529.58.

12. Attached hereto as **Exhibit C** is a chart of necessary and out-of-pocket expenses incurred by Grant Thornton in the amount of \$2,777.50 in connection with providing professional services during the Fee Period and seeking compensation for such services in these bankruptcy cases. In connection with Grant Thornton's retention in these bankruptcy cases, at the Debtors' request, Grant Thornton utilized its own outside bankruptcy counsel to assist Grant Thornton with its retention and fee approval procedures. Pursuant to the Retention Order:

"Grant Thornton's reimbursable expenses may include the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges of Grant Thornton's external legal counsel (without the need for such legal counsel to be retained as a professional in the chapter 11 cases); provided, that, if Grant Thornton seeks reimbursement from the Debtors for attorneys' fees and expenses pursuant to the Engagement Agreement, the invoices and supporting time records for the attorneys' fees and expenses shall be included in Grant Thornton's own applications, both interim and final, and these invoices and time records shall be subject to the approval of the *[sic]* Court pursuant to sections 330 and 331 of the Bankruptcy Code, but without regard to whether

such attorneys have been retained under section 327 of the Bankruptcy Code, and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code."

Retention Order, ¶ 4. In accordance with the Retention Order, **Exhibit C** includes the invoices and supporting time records for Grant Thornton's outside legal counsel that constitute the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges incurred by Grant Thornton in connection with utilizing such external legal counsel.

13. Attached hereto as **Exhibits D1 through D5** are the time records of Grant Thornton for the Fee Period organized by month and project category with a daily time log describing the time spent by each consultant during the applicable Fee Period in connection with the Plan Services. **Exhibit D6** are copies of Grant Thornton's invoices relating to such time records.

14. Attached as **Exhibit E** are invoices for the total amount of reasonable compensation for actual, necessary OCB Tax Services that Grant Thornton incurred covering the Fee Period. In light of Grant Thornton's retention in these bankruptcy cases by order entered April 28, 2021, out of an abundance of caution and for purposes of full disclosure, Grant Thornton is including this disclosure of outstanding amounts owed in the ordinary course of business for which payment has not yet been received relating to the OCB Tax Services.

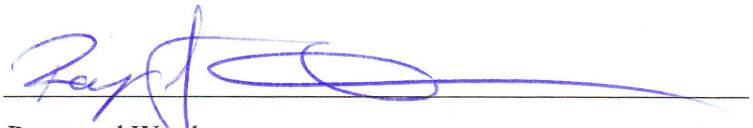
Notice

15. The Debtors will provide notice of this Fifth MFS in accordance with the Interim Compensation Order. Grant Thornton submits that no other or further notice be given.

WHEREFORE, Grant Thornton, in connection with services rendered on behalf of the Debtors, respectfully requests compensation in the aggregate amount of \$46,171.70, composed of: (i) \$36,647.20, which is equal to 80% of the total amount of reasonable compensation for actual, necessary consulting services that Grant Thornton incurred during the Fee Period (*i.e.*, \$45,809.00) on account of the Plan Services; plus (ii) 100% of the actual, reasonable and necessary expenses for which Grant Thornton seeks reimbursement on account of the Plan Services in the amount of \$2,777.50; plus (iii) 100% of the total amount of reasonable compensation in the amount of \$6,747.00 for actual, necessary OCB Tax Services that Grant Thornton incurred through January 31, 2022.

March 3, 2022
New York, NY

GRANT THORNTON LLP



Raymond Werth
Partner, Grant Thornton LLP
757 Third Ave., 9th Floor
New York, NY 10017
Telephone: (212) 599-0100

EXHIBIT A

**SUMMARY OF PLAN SERVICES BY CATEGORY
(For Fee Period January 1, 2022 through January 31, 2022)**

Time Category	Category Descriptions	Exhibit	Total Billed Hours	Total Fees Incurred
Tax Structuring Services: Exit Structure Analysis	This category includes activities associated with assessing income tax consequences of potential plan structure including liquidation of potential entities, maintaining employer identification numbers, etc.	D1	8.9	\$2,651.00
Tax Structuring Services: Tax Modeling	This category includes activities associated with modeling the future tax projections related to the post-emergence structure.	D2	10.5	\$7,837.50
Valuation Services: Fresh Start	This category includes activities associated with valuation for fresh start accounting for financial reporting purposes.	D3	57.9	\$28,845.00
Valuation Services: Tax	This category includes activities associated with modeling and valuation of legal entities for tax purposes.	D4	3.9	\$2,665.00
Employee Tax Services: Payroll Tax Support (Hourly Fees)	This category includes activities associated with preparation of state and local payroll tax registration, weekly calls with the Purdue payroll team, update and closure forms, coordination with Ceridian, etc.	D5	5.3	\$3,810.50
TOTAL			86.5	\$45,809.00

EXHIBIT B:

**SUMMARY OF HOURLY PLAN SERVICES BY PROFESSIONAL
(For Fee Period January 1, 2022 through January 31, 2022)**

LAST NAME	FIRST NAME	TITLE	TOTAL HOURS	HOURLY RATE	TOTAL COMPENSATION
Angstadt	Brian	Managing Director	7.0	\$765.00	\$5,355.00
Arnett	Allen	Managing Director	1.7	\$720.00	\$1,224.00
Bellovin	Hal	Managing Director	4.5	\$765.00	\$3,442.50
Caiazzo	Mary	Senior Associate	0.3	\$460.00	\$138.00
Cavanaugh	Jennifer	Partner	0.5	\$720.00	\$360.00
Cianciotta	Joseph	Senior Associate	0.5	\$460.00	\$230.00
Cherkasov	Marc	Associate	5.2	\$270.00	\$1,404.00
Cho	Sylvia	Principal	8.2	\$720.00	\$5,904.00
Dodson	Jeffrey	Manager	1.0	\$570.00	\$570.00
Estrella	Ricardo	Manager - Puerto Rico	4.2	\$270.00	\$1,134.00
Gilmore	John	Director	4.4	\$590.00	\$2,596.00
Klemowits	Keith	Managing Director	1.5	\$720.00	\$1,080.00
Koester	Jill	Associate	1.9	\$270.00	\$513.00
Kohnle	Anka	Manager	3.3	\$500.00	\$1,650.00
Kolbus	Brianna	Senior Associate	6.7	\$400.00	\$2,680.00
Miller	Alli	Senior Associate	5.6	\$400.00	\$2,240.00
Mues	Omar	Senior Manager - Puerto Rico	2.5	\$290.00	\$725.00
Ogrodny	Jozef	Director	1.4	\$590.00	\$826.00
Rivera	Maria	Partner - Puerto Rico	2.2	\$360.00	\$792.00
Sanders	Matthew	Manager	17.7	\$500.00	\$8,850.00
Scheltens	Kelly	Senior Manager	3.7	\$590.00	\$2,183.00
Werth	Raymond	Partner	2.5	\$765.00	\$1,912.50
TOTAL			86.5		\$45,809.00

EXHIBIT C

SUMMARY OF OUT OF POCKET EXPENSES AND SUPPORTING INVOICES

<u>CATEGORY</u>	<u>AMOUNT</u>
External Legal Counsel (See Attached Supporting Invoices)	\$2,777.50
TOTAL	\$2,777.50



Sklar Kirsh, LLP
1880 Century Park East, Suite 300
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(310) 845-6416 MAIN
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Tax I.D. 37-1711630

Grant Thornton, LLP
Attn: Chris Stathopoulos
171 N. Clark Street, Suite 200
Chicago, IL 60601
chris.stathopoulos@us.gt.com; Liz.Piechnik@us.gt.com

February 15, 2022

Invoice #47760

Due Upon Receipt

For Professional Services Rendered Through January 31, 2022

Matter: Purdue Pharma - Legal Services

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
01/12/2022	ISL	Review regarding fee application.	0.60	\$725.00	\$435.00
	KKF	Exchanged correspondence with R. Werth re: past due monthly fee applications and strategy for retention on new statements of work for 2022.	0.30	\$625.00	\$187.50
01/25/2022	ISL	Review items relating to monthly fee statement.	0.30	\$725.00	\$217.50
01/30/2022	KKF	Reviewed fee information and drafted emails to Grant Thornton teams for missing information (1.4). Drafted fourth monthly fee application and exhibits (1.5).	2.90	\$625.00	\$1,812.50
01/31/2022	KKF	Reviewed revised invoices for 4th MFS.	0.20	\$625.00	\$125.00
For professional services rendered			4.3 hrs		\$2,777.50
SUBTOTAL					\$2,777.50
Total amount of this bill					\$2,777.50
Previous balance					\$6,512.10
02/07/2022		Payment - Thank you, Check # 001086174			(\$2,892.10)
Total Payments and Adjustments					(\$2,892.10)
Balance due upon receipt					\$6,397.50

Timekeeper Summary

Name	Initials	Title	Hours	Rate	Amount
Ian S. Landsberg	ISL	Partner	0.90	\$725.00	\$652.50
Kelly K. Frazier	KKF	Of Counsel	3.40	\$625.00	\$2,125.00

It is a pleasure working with you. We appreciate your business.

EXHIBIT D1

DETAILED TIME ENTRIES FOR PLAN SERVICES
(Project Category: *Tax Structuring Services: Exit Structure Analysis*)

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	FINAL NARRATIVE
Rivera Gonzalez, Maria	Partner	1/11/2022	0.20	\$360.00	\$72.00	Restructuring effect in Puerto Rico
Estrella Lopez, Ricardo	Manager	1/12/2022	0.20	\$270.00	\$54.00	Restructuring effect in Puerto Rico
Estrella Lopez, Ricardo	Manager	1/13/2022	1.00	\$270.00	\$270.00	Restructuring effect in Puerto Rico
Mues Arias, Omar	Senior Manager	1/13/2022	1.00	\$290.00	\$290.00	Restructuring effect in Puerto Rico
Rivera Gonzalez, Maria	Partner	1/14/2022	0.50	\$360.00	\$180.00	Restructuring effect in Puerto Rico
Rivera Gonzalez, Maria	Partner	1/21/2022	0.50	\$360.00	\$180.00	Restructuring effect in Puerto Rico
Estrella Lopez, Ricardo	Manager	1/24/2022	0.50	\$270.00	\$135.00	Restructuring effect in Puerto Rico
Rivera Gonzalez, Maria	Partner	1/24/2022	0.50	\$360.00	\$180.00	Restructuring effect in Puerto Rico
Estrella Lopez, Ricardo	Manager	1/25/2022	2.50	\$270.00	\$675.00	Restructuring effect in Puerto Rico
Mues Arias, Omar	Senior Manager	1/25/2022	1.50	\$290.00	\$435.00	Restructuring effect in Puerto Rico
Rivera Gonzalez, Maria	Partner	1/25/2022	0.50	\$360.00	\$180.00	Restructuring effect in Puerto Rico
TOTAL			8.9		\$2,651.00	

EXHIBIT D2

DETAILED TIME ENTRIES FOR PLAN SERVICES
(Project Category: *Tax Structuring Services: Tax Modeling*)

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	DETAILED NARRATIVE
Angstadt, Brian	Managing Director	1/7/2022	1.00	\$765.00	\$765.00	Tax Modeling - External discussion with J Lowne and T Ronan (Purdue); and S Cho and R Werth (GT US) regarding valuation and model
Angstadt, Brian	Managing Director	1/7/2022	1.00	\$765.00	\$765.00	Tax Modeling - Preparation for call
Werth, Raymond J	Partner	1/7/2022	1.50	\$765.00	\$1,147.50	Tax Modeling - Preparation for call
Werth, Raymond J	Partner	1/7/2022	1.00	\$765.00	\$765.00	Tax Modeling - External discussion with J Lowne and T Ronan (Purdue); and S Cho and B Angstadt (GT US) regarding valuation and model; and review
Angstadt, Brian	Managing Director	1/27/2022	2.00	\$765.00	\$1,530.00	Tax Modeling - Review updated Model
Angstadt, Brian	Managing Director	1/28/2022	1.00	\$765.00	\$765.00	Internal discussion w/ S Cho, J Dodson, and A Kohnle regarding Modeling
Angstadt, Brian	Managing Director	1/28/2022	2.00	\$765.00	\$1,530.00	Tax Modeling - Review updated Model
Dodson, Jeffrey C	Manager	1/28/2022	1.00	\$570.00	\$570.00	Internal discussion w/ S Cho, B Angstadt, and A Kohnle regarding Modeling
TOTAL			10.5		\$7,837.50	

EXHIBIT D3

DETAILED TIME ENTRIES FOR PLAN SERVICES
(Project Category: *Valuation Services: Fresh Start*)

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Kohnle, Ann-Katrin	Manager	1/4/2022	0.70	\$500.00	\$350.00	Call to discuss inputs for assembled workforce with J. Lowne GT(M. Sanders, A. Miller, and B. Kolbus).
Kolbus, Brianna	Senior Associate	1/4/2022	0.70	\$400.00	\$280.00	Call to discuss inputs for assembled workforce with J. Lowne GT(M. Sanders, A. Miller, and A. Kohnle).
Miller, Allison	Senior Associate	1/4/2022	0.70	\$400.00	\$280.00	Call to discuss inputs for assembled workforce with J. Lowne GT(M. Sanders, B. Kolbus, and A. Kohnle).
Sanders, Matthew	Manager	1/4/2022	0.70	\$500.00	\$350.00	Call to discuss inputs for assembled workforce with J. Lowne GT(A. Kohnle, A. Miller, and B. Kolbus).
Cho, Sylvia	Principal	1/5/2022	0.50	\$720.00	\$360.00	Discussion regarding latest client discussions and changes to enterprise value and fixed assets with GT team (K. Scheltens, M. Sanders, A. Kohnle, A. Miller, T. Gilmore, J. Ogrodny and B. Kolbus)
Gilmore, John	Director	1/5/2022	0.50	\$590.00	\$295.00	Discussion regarding latest client discussions and changes to enterprise value and fixed assets with GT team (K. Scheltens, M. Sanders, A. Kohnle, A. Miller, S. Cho, J. Ogrodny and B. Kolbus)
Gilmore, John	Director	1/5/2022	0.90	\$590.00	\$531.00	Assess comparability of the TreyBurn site sale and Wilson location based on the board deck related to the Treyburn sale.
Kohnle, Ann-Katrin	Manager	1/5/2022	0.50	\$500.00	\$250.00	Discussion regarding latest client discussions and

						changes to enterprise value and fixed assets with GT team (K. Scheltens, M. Sanders, T. Gilmore, A. Miller, S. Cho, J. Ogrodny and B. Kolbus)
Kolbus, Brianna	Senior Associate	1/5/2022	0.50	\$400.00	\$200.00	Discussion regarding latest client discussions and changes to enterprise value and fixed assets with GT team (K. Scheltens, M. Sanders, T. Gilmore, A. Miller, S. Cho, J. Ogrodny and A. Kohnle)
Miller, Allison	Senior Associate	1/5/2022	0.50	\$400.00	\$200.00	Discussion regarding latest client discussions and changes to enterprise value and fixed assets with GT team (K. Scheltens, M. Sanders, T. Gilmore, B. Kolbus, S. Cho, J. Ogrodny and A. Kohnle)
Ogrodny, Jozef	Director	1/5/2022	0.50	\$590.00	\$295.00	Discussion regarding latest client discussions and changes to enterprise value and fixed assets with GT team (K. Scheltens, M. Sanders, T. Gilmore, B. Kolbus, S. Cho, A. Miller and A. Kohnle)
Ogrodny, Jozef	Director	1/5/2022	0.90	\$590.00	\$531.00	Analyzed the TreyBurn site sale and Wilson location to determine similarities and differences based on the board deck related to the Treyburn sale.
Sanders, Matthew	Manager	1/5/2022	0.50	\$500.00	\$250.00	Discussion regarding latest client discussions and changes to enterprise value and fixed assets with GT team (K. Scheltens, J. Ogrodny, T. Gilmore, B. Kolbus, S. Cho, A. Miller and A. Kohnle)
Scheltens, Kelly	Senior Manager	1/5/2022	0.50	\$590.00	\$295.00	Discussion regarding latest client discussions and

						changes to enterprise value and fixed assets with GT team (M. Sanders, J. Ogrodny, T. Gilmore, B. Kolbus, S. Cho, A. Miller and A. Kohnle)
Cho, Sylvia	Principal	1/6/2022	0.90	\$720.00	\$648.00	Analysis and review of PHI pipeline forecast and impact on valuation
Cho, Sylvia	Principal	1/10/2022	0.90	\$720.00	\$648.00	Assess the book and tax impact of certain costs being included within PHI pipeline.
Cho, Sylvia	Principal	1/10/2022	0.60	\$720.00	\$432.00	Discussion regarding costs to include within PHI pipeline with J. Lowne, E. Ruiz, T. Au and GT team (A. Arnett, A. Kohnle, K. Scheltens, A. Miller)
Kohnle, Ann-Katrin	Manager	1/10/2022	0.60	\$500.00	\$300.00	Discussion regarding costs to include within PHI pipeline with J. Lowne, E. Ruiz, T. Au and GT team (S. Cho, A. Arnett, K. Scheltens, A. Miller)
Miller, Allison	Senior Associate	1/10/2022	0.60	\$400.00	\$240.00	Discussion regarding costs to include within PHI pipeline with J. Lowne, E. Ruiz, T. Au and GT team (S. Cho, A. Arnett, K. Scheltens, A. Kohnle)
Scheltens, Kelly	Senior Manager	1/10/2022	0.60	\$590.00	\$354.00	Discussion regarding costs to include within PHI pipeline with J. Lowne, E. Ruiz, T. Au and GT team (S. Cho, A. Arnett, A. Miller, A. Kohnle)
Cho, Sylvia	Principal	1/11/2022	0.50	\$720.00	\$360.00	Discussion regarding non-operating liability with GT national accounting office (J. Cavanaugh)
Cho, Sylvia	Principal	1/11/2022	0.30	\$720.00	\$216.00	Status call with T. Ronan and E. Nowakowshi and GT team (K. Scheltens, and M. Sanders)

Cavanaugh, Jennifer	Partner	1/11/2022	0.50	\$720.00	\$360.00	Discussion regarding non-operating liability with S. Cho.
Kolbus, Brianna	Senior Associate	1/11/2022	0.50	\$400.00	\$200.00	Weekly status call to discussion intangible asset valuations with K. Scheltens, A. Kohnle. M. Sanders and A. Miller.
Miller, Allison	Senior Associate	1/11/2022	0.50	\$400.00	\$200.00	Weekly status call to discussion intangible asset valuations with K. Scheltens, A. Kohnle. M. Sanders and B. Kolbus.
Sanders, Matthew	Manager	1/11/2022	0.30	\$500.00	\$150.00	Status call with T. Ronan and E. Nowakowshi and GT team (K. Scheltens, and S. Cho)
Sanders, Matthew	Manager	1/11/2022	0.50	\$500.00	\$250.00	Weekly status call to discussion intangible asset valuations with K. Scheltens, A. Kohnle. B. Kolbus and A. Miller.
Scheltens, Kelly	Senior Manager	1/11/2022	0.30	\$590.00	\$177.00	Status call with T. Ronan and E. Nowakowshi and GT team (M. Sanders, and S. Cho)
Scheltens, Kelly	Senior Manager	1/11/2022	0.50	\$590.00	\$295.00	Weekly status call to discussion intangible asset valuations with M. Sanders, A. Kohnle. B. Kolbus and A. Miller.
Cho, Sylvia	Principal	1/12/2022	0.50	\$720.00	\$360.00	Discussion regarding project status and next steps with GT team (A. Arnett, M. Cherkasov, A. Kohnle, K. Scheltens, T. Gilmore, M. Sanders, A. Miller, B. Kolbus and J. Koester)
Cherkasov, Marc	Associate	1/12/2022	0.50	\$270.00	\$135.00	Discussion regarding project status and next steps with GT team (A. Arnett, S. Cho, A. Kohnle, K. Scheltens, T. Gilmore, M. Sanders, A. Miller, B. Kolbus and J. Koester)

Gilmore, John	Director	1/12/2022	0.50	\$590.00	\$295.00	Discussion regarding project status and next steps with GT team (A. Arnett, M. Cherkasov, A. Kohnle, K. Scheltens, S. Cho, M. Sanders, A. Miller, B. Kolbus and J. Koester)
Gilmore, John	Director	1/12/2022	0.50	\$590.00	\$295.00	Discuss Treyburn sale comparability to Wilson site with K. Klemowits.
Klemowits, Keith	Managing Director	1/12/2022	0.50	\$720.00	\$360.00	Review draft deliverable for the personal property valuation.
Klemowits, Keith	Managing Director	1/12/2022	0.50	\$720.00	\$360.00	Discuss Treyburn sale comparability to Wilson site with T. Gilmore.
Koester, Jillian	Associate	1/12/2022	0.50	\$270.00	\$135.00	Discussion regarding project status and next steps with GT team (A. Arnett, M. Cherkasov, A. Kohnle, K. Scheltens, T. Gilmore, M. Sanders, A. Miller, B. Kolbus and S. Cho)
Kohnle, Ann-Katrin	Manager	1/12/2022	0.50	\$500.00	\$250.00	Discussion regarding project status and next steps with GT team (A. Arnett, M. Cherkasov, S. Cho, K. Scheltens, T. Gilmore, M. Sanders, A. Miller, B. Kolbus and J. Koester)
Kolbus, Brianna	Senior Associate	1/12/2022	0.50	\$400.00	\$200.00	Discussion regarding project status and next steps with GT team (A. Arnett, M. Cherkasov, A. Kohnle, K. Scheltens, T. Gilmore, M. Sanders, A. Miller, S. Cho and J. Koester)
Miller, Allison	Senior Associate	1/12/2022	0.50	\$400.00	\$200.00	Discussion regarding project status and next steps with GT team (A. Arnett, M. Cherkasov, A. Kohnle, K. Scheltens, T. Gilmore, M. Sanders, S. Cho, B. Kolbus and J. Koester)
Sanders, Matthew	Manager	1/12/2022	0.50	\$500.00	\$250.00	Discussion regarding project status and next steps

						with GT team (A. Arnett, M. Cherkasov, A. Kohnle, K. Scheltens, T. Gilmore, S. Cho, A. Miller, B. Kolbus and J. Koester)
Scheltens, Kelly	Senior Manager	1/12/2022	0.50	\$590.00	\$295.00	Discussion regarding project status and next steps with GT team (A. Arnett, M. Cherkasov, A. Kohnle, S. Cho, T. Gilmore, M. Sanders, A. Miller, B. Kolbus and J. Koester)
Cherkasov, Marc	Associate	1/18/2022	0.50	\$270.00	\$135.00	Call to discuss outstanding items related to the Avrio CMP and Inventory valuations with B. Kolbus and M. Sanders.
Cherkasov, Marc	Associate	1/18/2022	2.20	\$ 270.00	\$594.00	Refined inputs and assumptions related to the inventory valuation for Avrio based on feedback from internal review.
Gilmore, John	Director	1/18/2022	1.00	\$590.00	\$590.00	Discuss conclusions regarding the comparability of the Treyburn site sale to the Wilson facility with J. Carlisle.
Klemowits, Keith	Managing Director	1/18/2022	0.50	\$720.00	\$360.00	Assess comparability of the TreyBurn site sale and Wilson location based on the board deck related to the Treyburn sale.
Kolbus, Brianna	Senior Associate	1/18/2022	0.50	\$400.00	\$200.00	Discuss the status of the intangible assets valuations and assess next steps with M. Sanders.
Kolbus, Brianna	Senior Associate	1/18/2022	0.50	\$400.00	\$200.00	Call to discuss outstanding items related to the Avrio CMP and Inventory valuations with M. Cherkasov and M. Sanders.
Sanders, Matthew	Manager	1/18/2022	0.50	\$500.00	\$250.00	Call to discuss outstanding items related to the Avrio CMP and Inventory valuations with M. Cherkasov and B. Kolbus.

Sanders, Matthew	Manager	1/18/2022	1.80	\$500.00	\$900.00	Evaluated the inputs and assumptions driving the preliminary indications of value in the Avrio CMP and inventory models.
Sanders, Matthew	Manager	1/18/2022	0.50	\$500.00	\$250.00	Discuss the status of the intangible assets valuations and assess next steps with B. Kolbus.
Sanders, Matthew	Manager	1/18/2022	1.20	\$500.00	\$600.00	Prepared total fees and invoice for December fee application.
Sanders, Matthew	Manager	1/19/2022	1.30	\$500.00	\$650.00	Assessed the impact on the concluded values for Avrio CMP intangibles and inventory based on revisions to certain inputs and assumptions.
Cho, Sylvia	Principal	1/20/2022	0.50	\$720.00	\$360.00	Status call regarding intangible assets with GT team (M. Sanders, T. Gilmore, B. Kolbus, M. Cherkasov)
Cherkasov, Marc	Associate	1/20/2022	0.50	\$270.00	\$135.00	Call to discuss outstanding items and revisions needed to refine for the Avrio CMP and inventory valuations with M. Sanders and B. Kolbus.
Cherkasov, Marc	Associate	1/20/2022	0.50	\$270.00	\$135.00	Status call regarding intangible assets with GT team (M. Sanders, T. Gilmore, B. Kolbus, S. Cho)
Gilmore, John	Director	1/20/2022	0.50	\$590.00	\$295.00	Status call regarding intangible assets with GT team (M. Sanders, M. Cherkasov, B. Kolbus, S. Cho)
Kolbus, Brianna	Senior Associate	1/20/2022	0.50	\$400.00	\$200.00	Status call regarding intangible assets with GT team (M. Sanders, M. Cherkasov, T. Gilmore, S. Cho)
Kolbus, Brianna	Senior Associate	1/20/2022	0.50	\$400.00	\$200.00	Call to discuss outstanding items and revisions needed to refine for the Avrio CMP

						and inventory valuations with M. Sanders and M. Cherkasov.
Sanders, Matthew	Manager	1/20/2022	0.50	\$500.00	\$250.00	Call to discuss outstanding items and revisions needed to refine for the Avrio CMP and inventory valuations with B. Kolbus and M. Cherkasov.
Sanders, Matthew	Manager	1/20/2022	0.60	\$500.00	\$300.00	Finalized November monthly fee application support file.
Sanders, Matthew	Manager	1/20/2022	0.50	\$500.00	\$250.00	Status call regarding intangible assets with GT team (B. Kolbus, M. Cherkasov, T. Gilmore, S. Cho)
Scheltens, Kelly	Senior Manager	1/20/2022	0.20	\$590.00	\$118.00	Reviewed the CMP and inventory valuation models related to Avrio.
Kolbus, Brianna	Senior Associate	1/21/2022	0.50	\$400.00	\$200.00	Updated the Avrio CMP intangible asset valuation model to incorporate the inventory step-up from the Avrio inventory valuation.
Sanders, Matthew	Manager	1/21/2022	1.60	\$500.00	\$800.00	Prepared detail and support for December monthly fee application.
Sanders, Matthew	Manager	1/21/2022	1.40	\$500.00	\$700.00	Evaluated narrative support and finalized draft supporting detail file for December monthly fee application.
Sanders, Matthew	Manager	1/24/2022	1.40	\$500.00	\$700.00	Assessed status of valuation models in preparation for upcoming status calls to determine outstanding items and next steps.
Sanders, Matthew	Manager	1/25/2022	1.10	\$500.00	\$550.00	Prepared and finalized fee application files and invoices for October
Cho, Sylvia	Principal	1/26/2022	0.70	\$720.00	\$504.00	Review and analysis of tax impact calculation based on considerations for PHI
Cherkasov, Marc	Associate	1/26/2022	0.50	\$270.00	\$135.00	Purdue internal status call with M. Sanders, A.

						Kohnle, T. Gilmore, and B. Kolbus.
Gilmore, John	Director	1/26/2022	0.50	\$590.00	\$295.00	Purdue internal status call with M. Sanders, A. Kohnle, M. Cherkasov, and B. Kolbus.
Kohnle, Ann-Katrin	Manager	1/26/2022	0.50	\$500.00	\$250.00	Purdue internal status call with M. Sanders, T. Gilmore, M. Cherkasov, and B. Kolbus.
Kolbus, Brianna	Senior Associate	1/26/2022	0.50	\$400.00	\$200.00	Purdue internal status call with M. Sanders, T. Gilmore, M. Cherkasov, and A. Kohnle.
Kolbus, Brianna	Senior Associate	1/26/2022	0.50	\$400.00	\$200.00	Evaluated the calculations utilized in the CMP intangible asset valuation models and refined certain assumptions to be consistent across all the CMP models.
Sanders, Matthew	Manager	1/26/2022	0.50	\$500.00	\$250.00	Purdue internal status call with B. Kolbus, T. Gilmore, M. Cherkasov, and A. Kohnle.
Cho, Sylvia	Principal	1/28/2022	1.20	\$720.00	\$864.00	Review of updated summary regarding tax impact for credit presentation
Cho, Sylvia	Principal	1/28/2022	0.50	\$720.00	\$360.00	Discussion regarding changes in tax impact with B. Angstadt, A. Kohnle, and J. Dodson
Kohnle, Ann-Katrin	Manager	1/28/2022	0.50	\$500.00	\$250.00	Discussion regarding changes in tax impact with B. Angstadt, S. Cho, and J. Dodson
Cherkasov, Marc	Associate	1/31/2022	0.50	\$270.00	\$135.00	Working session to evaluate the impact of certain assumptions and assess next steps for the CMP & inventory valuations with B. Kolbus.
Koester, Jillian	Associate	1/31/2022	1.40	\$270.00	\$378.00	Developed model for the valuation of the assembled workforce.

Kolbus, Brianna	Senior Associate	1/31/2022	0.50	\$400.00	\$200.00	Weekly status call to discuss open items for the intangible asset valuations with M. Sanders and A. Miller.
Kolbus, Brianna	Senior Associate	1/31/2022	0.50	\$400.00	\$200.00	Working session to evaluate the impact of certain assumptions and assess next steps for the CMP & inventory valuations with M. Cherkasov.
Miller, Allison	Senior Associate	1/31/2022	0.50	\$400.00	\$200.00	Weekly status call to discuss open items for the intangible asset valuations with M. Sanders and B. Kolbus.
Miller, Allison	Senior Associate	1/31/2022	2.30	\$400.00	\$920.00	Evaluated and refined the customer and IPR&D valuation schedules based on management feedback.
Sanders, Matthew	Manager	1/31/2022	1.80	\$500.00	\$900.00	Revised fee application detail support files to consolidated October, November and December into one file.
Sanders, Matthew	Manager	1/31/2022	0.50	\$500.00	\$250.00	Weekly status call to discuss open items for the intangible asset valuations with A. Miller and B. Kolbus.
TOTAL			57.90		\$28,845.00	

EXHIBIT D4

DETAILED TIME ENTRIES FOR PLAN SERVICES
(Project Category: *Valuation Services: Tax*)

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Arnett, Allen	Managing Director	1/7/2022	0.60	\$720.00	\$432.00	Discussion regarding cash tax impact from initial valuation estimates with J. Lowne and GT team (R. Werth, B. Angstadt, S. Cho, K. Scheltens)
Cho, Sylvia	Principal	1/7/2022	0.50	\$720.00	\$360.00	Discussion regarding cash tax impact of valuation estimates to prep for client meeting with GT team (R. Werth, B. Angstadt, and K. Scheltens)
Cho, Sylvia	Principal	1/7/2022	0.60	\$720.00	\$432.00	Discussion regarding cash tax impact from initial valuation estimates with J. Lowne and GT team (R. Werth, B. Angstadt, A. Arnett, K. Scheltens)
Scheltens, Kelly	Senior Manager	1/7/2022	0.50	\$590.00	\$295.00	Discussion regarding cash tax impact of valuation estimates to prep for client meeting with GT team (R. Werth, B. Angstadt, and S. Cho)
Scheltens, Kelly	Senior Manager	1/7/2022	0.60	\$590.00	\$354.00	Discussion regarding cash tax impact from initial valuation estimates with J. Lowne and GT team (R. Werth, B. Angstadt, A. Arnett, S. Cho)
Arnett, Allen	Managing Director	1/10/2022	0.60	\$720.00	\$432.00	Discussion regarding costs to include within PHI pipeline with J. Lowne, E. Ruiz, T. Au and GT team (S. Cho, A. Kohnle, K. Scheltens, A. Miller)
Arnett, Allen	Managing Director	1/12/2022	0.50	\$720.00	\$360.00	Discussion regarding project status and next steps with GT team (S. Cho, M. Cherkasov, A. Kohnle, K. Scheltens, T. Gilmore, M. Sanders, A. Miller, B. Kolbus and J. Koester)
TOTAL			3.9		\$2,665.00	

EXHIBIT D5

DETAILED TIME ENTRIES FOR PLAN SERVICES

(Project Category: *Employee Tax Services: Payroll Tax Support (Hourly Fees)*)

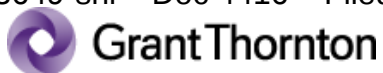
Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	DESCRIPTION
Bellovin, Hal	Managing Director	1/4/2022	1.50	\$765.00	\$1,147.50	External call with D Cabral, L Kusinski, S Lemack and Ceridian team
Bellovin, Hal	Managing Director	1/10/2022	1.00	\$765.00	\$765.00	External call with D Cabral, L Kusinski, S Lemack and Ceridian team
Cianciotta, Joseph J.	Senior Associate	1/13/2022	0.50	\$460.00	\$230.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Caiazzo, Mary Frances	Senior Associate	1/13/2022	0.30	\$460.00	\$138.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Bellovin, Hal	Managing Director	1/13/2022	1.00	\$765.00	\$765.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Bellovin, Hal	Managing Director	1/19/2022	1.00	\$765.00	\$765.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
TOTAL			5.3		\$3,810.50	

EXHIBIT D6

INVOICES FOR PLAN SERVICES

The following is a summary of the invoices relating to Plan Services provided by Grant Thornton during the Fee Period. Copies of the actual invoices are attached.

GT Invoice No.	Total Amount	Invoice Date	Service Period	Plan Service Provided
953923609	\$ 10,488.50	2/28/22	January 1-31, 2022	Tax Structuring
953923320	\$ 3,810.50	2/28/21	January 1-31, 2022	Employee Tax Services
953919738	\$31,510.00	1/24/22	January 1-31, 2022	Valuation Services
Total:	\$45,809.00			



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1100 Peachtree Street
Suite 1200
Atlanta, GA 30309

T 404.330.2000
F 404.475.0107
www.GrantThornton.com

This address should be used for correspondence only
For all payments, kindly use remittance instructions below

To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: February 28, 2022

Bill Number: 953923609

Client-Assignment Code: 0200102-00007

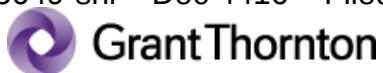
Progress billing related to Statement of Work dated March 31, 2021 related to
assisting management in analyzing income tax consequences of bankruptcy for
January 2022.

\$ 10,488.50

Total Amount of Bill:

\$ 10,488.50

Terms: As agreed upon
Federal ID No. 36-6055558



Grant Thornton LLP
186 Wood Ave S # 4
Iselin, NJ 08830-2725

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F 732.516.5502
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For all payments, kindly use remittance instructions below

To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: February 28, 2022

Bill Number: 953923320

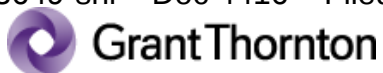
Client-Assignment Code: 0200102-00017

Fees for professional services from January 1, 2022 through January 31, 2022
related to:

1) Payroll tax support based on hourly rates	
- Various meetings with Purdue Payroll team and Ceridian	\$ 3,810.50

Total Amount of Bill:	\$ 3,810.50
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Terms: As agreed upon
Federal ID No. 36-6055558



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27777 Franklin Road
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Southfield, MI 48034

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F 248.350.3581
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This address should be used for correspondence only
For all payments, kindly use remittance instructions below

To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: February 24, 2022

Bill Number: 953919738

Client-Assignment Code: 0200102-00018

Progress bill related to professional services rendered in the Fresh Start and tax valuation analysis incurred from January 1, 2022 - January 31, 2022.

Total Fees: \$ 31,510.00

Total Expenses: 0.00

Total Amount of Bill: \$ 31,510.00

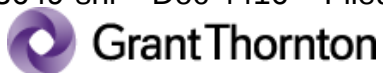
Terms: As agreed upon
Federal ID No. 36-6055558

EXHIBIT E

INVOICES FOR OCB TAX SERVICES

The following is a summary of the invoices relating to OCB Tax Services for which Grant Thornton seeks reimbursement pursuant to the Fifth MFS. Copies of the actual invoices also are attached.

GT Invoice No.	Amount	Invoice Date	Service Period	Type of OCB Tax Services
953914306	\$6,747.00	2/11/22	December 2021 Compliance processed in January 2022; November 2021 Invoice Review Services (for December returns due in January 2022)	Sales and Use Tax Compliance Services
TOTAL	\$6,747.00			



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186 Wood Ave S # 4
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This address should be used for correspondence only
For all payments, kindly use remittance instructions below

To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: February 11, 2022

Bill Number: 953914306

Client-Assignment Code: 0200102-00016

Sales & Use Tax Compliance & Invoice Review

December 2021 Compliance processed in January 2022: \$ 1,910.00

COMPLIANCE SUBTOTAL: 1,910.00

Review of November's Invoices (60 transactions) filed with December's returns
due in January 2022 (filed on a one-month lag), notices & consulting: 4,837.00

INVOICE REVIEW & CONSULTING SUBTOTAL: 4,837.00

Total Amount of Bill: \$ 6,747.00

Terms: As agreed upon
Federal ID No. 36-6055558